



Public Schools of North Carolina

Welcome Back

Day 1 Agenda

April 27, 2021 (PM)

- **21st CCLC Statewide Evaluation Results & Program Evaluation Activities Part II**
- **NCDPI Financial Business Services/Monitoring and Compliance Updates**
- **2021 Close-Out Procedures Reminders & Day 2 Overview**





Beth Thrift

Program Specialist

SERVE Center at UNC-G



Kathleen Mooney
Program Evaluator
SERVE Center at UNC-G



Public Schools of North Carolina

21st Century Community Learning Centers North Carolina Out-of-School-Time Program Quality Self-Assessment

2020-2021 Virtual Statewide Technical Assistance Meeting

April 27, 2021

Afternoon Session

Kathleen Mooney, Evaluation Specialist, SERVE Center at UNCG

Beth Thrift, Program Specialist, SERVE Center at UNCG



Agenda

- NC 21st CCLC Program Quality Self-Assessment History
- Eight Quality Standards
- Rating Program Quality
- Reviewing Results
- Asking Questions about the Data
- Creating an Action Plan
- FAQs
- Sharing Benefits/Challenges of Self-Assessment Process



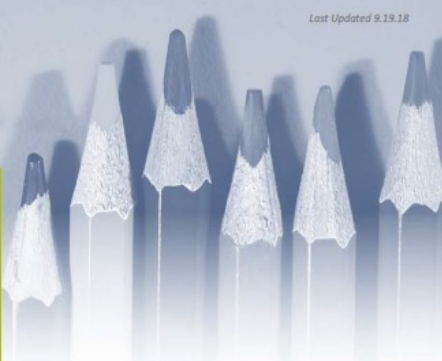
What is quality?



What is quality?

- Quality involves identifying a high standard and demonstrating that your program meets that standard.





NC 21st CCLC Out-of-School-Time Program Quality Self-Assessment

BACKGROUND

Based on the thinking and experience of out-of-school-time providers, researchers, and other professionals, in North Carolina and across the country, the North Carolina Center for Afterschool Programs (NC CAP) set forth to determine what high quality out-of-school-time programs have in common. Thus, NC CAP developed and made available a set of quality standards for these programs. In 2017, SERVE Center at the University of North Carolina at Greensboro, in collaboration with the Federal Program Monitoring and Support Division at NCDPI, used the NC CAP self-assessment tool as a starting point to revise and develop a more streamlined and accessible approach for 21st Century Community Learning Centers (CCLC) programs to use in internal reviews of their program quality.

This self-assessment format is intended to facilitate the work of program directors in their organizational reviews and planning around the continuous improvement of program quality. That is, the program self-assessment format is designed to engage program leaders in thoughtful discussions with stakeholders, including internal staff, about how to identify areas of strength and improve other areas that may need attention. It includes questions under eight broad-based quality standards, reflecting features of a high quality out-of-school-time program.

The Program Self-Assessment format is designed to engage program leaders in thoughtful discussions about how to identify areas of strength and improve other areas that may need attention.

The instrument is not meant to be used for external judging of a program as “good” or “bad” but rather, is intended for program leaders’ use in identifying programmatic practices and processes that could be improved.

NC 21st CCLC Program Quality Self-Assessment History



NC CAP developed a set of quality standards to guide programs based on what high-quality programs across the country have in common. The standards focused on eight areas, including employing qualified staff, emphasizing positive relationship building, establishing partnerships, and providing students with intentional activities that support their academic and personal growth. In 2017, the SERVE Center at the University of North Carolina at Greensboro adapted the standards to serve as the framework for the NC 21st CCLC Out-of-School-Time Program Quality Self-Assessment.

America After 3PM: Top 10 States for Afterschool Report
(December 2020)



CCLC Resources

State Resources

- [NEW!! 21st CCLC Self-Assessment Tool](#)
- [Completing Budget Form FPD 208](#)
- [Amendment Forms](#)
- [Voluntary Reduction or Termination of Grant Award](#)
- [Vendor Electronic Payment Form](#)

21st Century Community Learning Centers

[CCLC Evaluation](#)

[CCLC Resources](#)

[Data Collection and Reporting](#)

<https://www.dpi.nc.gov/districts-schools/federal-program-monitoring/21st-century-community-learning-centers/cclc-resources/>



SERVE
Center

ASSESSING OUT-OF-SCHOOL-TIME PROGRAM QUALITY

Many highly effective organizations and programs go through a regular process of honest self-assessment which, in turn, informs annual goal setting and improvement planning. The self-assessment process for out-of-school-time programs can be broad as described below (comparing current functioning to what is considered "best practice" in the field). Or the focus of a self-assessment process could be more narrow (focusing on a particular aspect of functioning like the quality of STEM activities provided to after-school students). Below we provide a resource for conducting a broad self-assessment process.



The NC 21st CCLC Out-of-School-Time Program Quality Self-Assessment format is designed to engage program leaders in thoughtful discussions about strengths and areas needing improvement. Although designed for use by 21st CCLC programs in North Carolina, it can be used by any after-school program.

NC 21st CCLC Out-of-School-Time Program Quality Self-Assessment Toolkit

To use the NC 21st CCLC Out-of-School-Time Program Quality Self-Assessment, complete the following steps:

1. For an overview of the Self-Assessment, review the [Background and Instructions](#) (pdf)
2. Complete the Self-Assessment Tool (fillable pdf form) by responding to the questions under each of the eight quality standards.
 - Check the Self-Assessment Summary to view the results of your responses for the quality standards.
3. Complete the [Self-Assessment Planning Worksheet](#) (fillable pdf form) to plan efforts to address the two or three standards that need the most attention in the upcoming months.

<https://serve.uncg.edu/21st-cclc/program-quality/>



Public Schools of North Carolina

Eight NC 21st CCLC Out-of-School-Time Quality Standards

Standard #	Quality Program Standards
Standard #1	Provide students with a safe environment
Standard #2	Recruit, hire, train, and retain a qualified staff
Standard #3	Help students learn in different environments
Standard #4	Develop and maintain student attendance processes that are clear and effective
Standard #5	Develop and maintain positive relationships between students and staff
Standard #6	Establish and maintain effective partnerships with families, businesses, and communities
Standard #7	Provide students with activities and opportunities that support their academic development
Standard #8	Provide students with enrichment activities and opportunities that support academic and personal growth



Out-of-School-Time Program Quality Self-Assessment Tool



Quality Standard #1: Provide Students with a Safe Environment

Does the out-of-school

- 1) have an environment t
learning activities?
- 2) have written and appr
with students and thei
- 3) train all staff on writte
- 4) comply with state-requ
safety and fire drills?
- 5) maintain all requisite d
- 6) maintain accurate and
emergency informatio
- 7) maintain a regular schu
parents, and students?
- 8) have effective procedu
transitions (e.g., way to
- 9) ensure safe transporta
field trips (as needed)?
- 10) serve at least one nutri
- 11) have written guidance
disabilities as per the A

Quality Standard #2: Recruit, Hire, and Retain a Qualified Staff

Does the out-o

- 1) have a safe ai
- 2) conduct back
- 3) consider the
- 4) employ prog
- 5) maintain an i
procedures?
- 6) hold regular
- 7) have a staff c
scope of the i
- 8) assess the de
- 9) offer staff tra
positive relat

Quality Standard #3: Help Students Learn in Different Environments

Does the out-

- 1) offer opport
learning)?
- 2) offer opport
to-peer acti
- 3) offer learni
- 4) offer service
students)?
- 5) offer activit

Quality Standard #4: Develop and Maintain Student Attendance Processes that are Clear and Effective

Does the o

- 1) have a v
- 2) maintai
- 3) clearly c
families
- 4) utilize a
attenda
- 5) use atte
delivery

Quality Standard #5: Develop and Maintain Positive Relationships Between Students and Staff

Does the ou

- 1) have writ
for respe
- 2) support :
feedback
- 3) foster col
for progr
responsi
- 4) systemat
- 5) have staf

Quality Standard #6: Establish and Maintain Effective Partnerships with Families, Businesses, and Communities

Does the out-of

- 1) have a plan fo
- 2) maintain an e
schools, busin
- 3) offer educatio
- 4) collect feedba
stakeholders |
- 5) have establish
activities and
- 6) offer parents
- 7) offer staff trai
and/or school
- 8) have a parent

Quality Standard #7: Provide Students with Activities and Opportunities that Support their Academic Development

Does the out-o

- 1) have an effec
(e.g., princip
- 2) offer grade-l
learning (e.g
- 3) make availab
computer ha
- 4) offer instruct
students?
- 5) offer instruct
study?

Quality Standard #8: Provide Students with Enrichment Activities and Opportunities that Support Academic and Personal Growth

Does the out-of-school-time program...

- 1) offer students academic skill-building activities to manage day-to-day responsibilities including homework, studying, note-taking, etc.?
- 2) offer students youth development activities that foster responsible-decision making skills and coping strategies?
- 3) include activities related to life skill development (e.g., financial literacy, health and wellness)?
- 4) offer activities for students to engage in service learning, internships, or apprenticeships?
- 5) offer opportunities for students to make choices among activities based on student interest?
- 6) offer opportunities to help students develop confidence in their abilities?

	Yes	In Progress	No
1) offer students academic skill-building activities to manage day-to-day responsibilities including homework, studying, note-taking, etc.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2) offer students youth development activities that foster responsible-decision making skills and coping strategies?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3) include activities related to life skill development (e.g., financial literacy, health and wellness)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4) offer activities for students to engage in service learning, internships, or apprenticeships?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5) offer opportunities for students to make choices among activities based on student interest?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6) offer opportunities to help students develop confidence in their abilities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Enter Total #s Checked "Yes", "In Progress", and "No"

Use the space below to add any notes regarding Quality Standard #8



Public Schools of North Carolina

Anatomy of a Quality Standard

- Quality Standard
- Supporting Quality Indicators
- Current Implementation Status
- Total Count Section
- Notes Section

Quality Standard #5: Develop and Maintain Positive Relationships Between Students and Staff

Does the out-of-school-time program...	Yes	In Progress	No
1) have written guidance, with staff training, on student and staff expectations for respectful behaviors during out-of-school time?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2) support staff in developing positive student relationships (e.g., training, feedback, resources)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3) foster collaboration between students and staff in setting clear expectations for program behavior (e.g., encourage mutual respect, listening and responsiveness between staff and students)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4) systematically monitor and offer feedback on student behavior?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5) have staff that models expected behavior for students?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

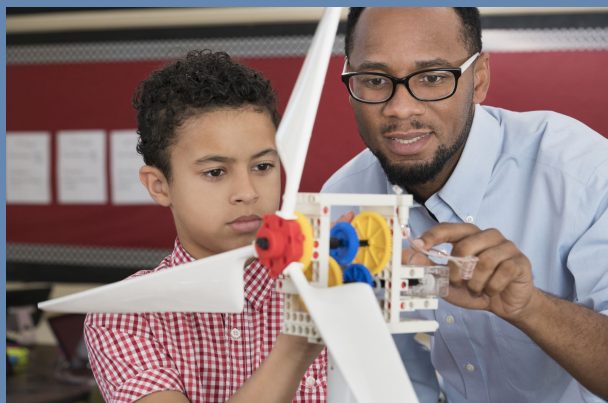
Enter Total #s Checked "Yes", "In Progress", and "No"

Use the space below to add any notes regarding Quality Standard #5



Program Scenario

High-quality
Youth
Programming &
Opportunities
That
Heighten
Educational
Trajectories
In the
Carolinas for
All
Learners



Rating Program Quality

Quality Standard #5: Develop and Maintain Positive Relationships Between Students and Staff

Does the out-of-school-time program...	Yes	In Progress	No
1) have written guidance, with staff training, on student and staff expectations for respectful behaviors during out-of-school time?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2) support staff in developing positive student relationships (e.g., training, feedback, resources)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3) foster collaboration between students and staff in setting clear expectations for program behavior (e.g., encourage mutual respect, listening and responsiveness between staff and students)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4) systematically monitor and offer feedback on student behavior?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5) have staff that models expected behavior for students?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Enter Total #s Checked "Yes", "In Progress", and "No"	3	1	1

Use the space below to add any notes regarding Quality Standard #5

We are a leader in this area:

--Staff and participant interactions are positive and participant input in activities is consistently integrated into planning for program activities. Participants are given a significant role in determining program rules and expectations. (5.3)

We need slight changes:

--Updating staff, student, and parent handbooks to incorporate expectations for respectful online behaviors during the afterschool program. (5.1)

We need significant improvement in this area:

--Need to articulate a formal "systematic" process for monitoring and offering feedback on student behavior. Consider conducting an evaluation at least once every two years using an outside observer to measure staff-to-youth interactions and review our current rules and routines. Policy changes will be implemented and supportive training will be planned with staff based on results. (5.4)



Whole Group Activity

Quality Standard #3: Help Students Learn in Different Environments

Does the out-of-school-time program...	Yes	In Progress	No
1) offer opportunities for active or independent learning (e.g., project-based learning)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2) offer opportunities for group-based activities, peer mentoring, or other peer-to-peer activities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3) offer learning activities off the program site?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4) offer service activities, community-based projects, or internships (for older students)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5) offer activities that stimulate interest in the community?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Enter Total #s Checked "Yes", "In Progress", and "No"

Use the space below to add any notes regarding Quality Standard #3



Reviewing Results

For each Standard:

- Calculate:
 - Total # of “Yes”
 - Total # of “In Progress”
 - Total # of “No”

Self-Assessment Summary

In the table below, enter the total number of times “Yes”, “In Progress”, and “No”, were selected under each of the eight quality standards.

Quality Standard	Total # “Yes”	Total # “In Progress”	Total # “No”
Quality Standard #1: Provide students with a safe environment. (11 questions)	5	2	4
Quality Standard #2: Recruit, hire, train, and retain a qualified staff. (9 questions)	6	3	0
Quality Standard #3: Help students learn in different environments. (5 questions)	2	2	1
Quality Standard #4: Develop and maintain student attendance processes that are clear and effective. (5 questions)	5	0	0
Quality Standard #5: Develop and maintain positive relationships between students and staff. (5 questions)	3	1	1
Quality Standard #6: Establish and maintain strong partnerships with families, businesses, and communities. (8 questions)	6	2	0
Quality Standard #7: Provide students with activities and opportunities that support their academic development. (5 questions)	1	0	4
Quality Standard #8: Provide students with enrichment activities and opportunities that support academic and personal growth. (6 questions)	2	2	2

Looking at the totals where “In Progress” or “No” was checked for each quality standard, identify those top two or three standards believed to be most in need of attention going forward.



Reviewing Results

For each Standard:

- Calculate:
 - Total # of “Yes”
 - Total # of “In Progress”
 - Total # of “No”
- Look at average:
 - Standard 1: “No” = 4 (36%)
 - Standard 7: “No” = 4 (80%)

Self-Assessment Summary

In the table below, enter the total number of times “Yes”, “In Progress”, and “No”, were selected under each of the eight quality standards.

Quality Standard	Total # “Yes”	Total # “In Progress”	Total # “No”
Quality Standard #1: Provide students with a safe environment. (11 questions)	5 (46%)	2 (18%)	4 (36%)
Quality Standard #2: Recruit, hire, train, and retain a qualified staff. (9 questions)	6 (67%)	3 (33%)	0 (0%)
Quality Standard #3: Help students learn in different environments. (5 questions)	2 (40%)	2 (40%)	1 (20%)
Quality Standard #4: Develop and maintain student attendance processes that are clear and effective. (5 questions)	5 (100%)	0 (0%)	0 (0%)
Quality Standard #5: Develop and maintain positive relationships between students and staff. (5 questions)	3 (60%)	1 (20%)	1 (20%)
Quality Standard #6: Establish and maintain strong partnerships with families, businesses, and communities. (8 questions)	6 (75%)	2 (25%)	0 (0%)
Quality Standard #7: Provide students with activities and opportunities that support their academic development. (5 questions)	1 (20%)	0 (0%)	4 (80%)
Quality Standard #8: Provide students with enrichment activities and opportunities that support academic and personal growth. (6 questions)	2 (33%)	2 (33%)	2 (33%)

Looking at the totals where “In Progress” or “No” was checked for each quality standard, identify those top two or three standards believed to be most in need of attention going forward.



Asking Questions about the Data

- Which standards have the highest % ratings of “Yes”?
- Which standards have the highest % ratings of “In progress”?
- Which standards have the highest % ratings of “No”?
- Are there any standards that were higher or lower than anticipated?

Creating an Action Plan

Self-Assessment Planning Worksheet

The following table may be useful in thinking through next steps regarding the top two or three priority standards believed to be most in need of attention going forward.

Name of Quality Standard	Areas Most in Need of Attention	Next Steps	Person Responsible	Timeline/ Milestones



Whole Group Activity

Self-Assessment Planning Worksheet

The following table may be useful in thinking through next steps regarding the top two or three priority standards believed to be most in need of attention going forward.

Name of Quality Standard	Areas Most in Need of Attention	Next Steps	Person Responsible	Timeline/ Milestones



Frequently Asked Questions (FAQs)



- With Cohorts 12 and 13 near the end of their funding cycle, is there benefit for them to use the self-assessment tool?
- When should my program collect self-assessment data?
- Should my program assess all standards at one time?
- Who should participate in the self-assessment process?
- What is the best way to gather self-assessment data?



Things to Consider



Checklist:

- ✓ What is your overarching purpose?
- ✓ Who will lead the entire process?
- ✓ Which stakeholders will be involved?
- ✓ When to conduct?
- ✓ How will self-assessment data be gathered?
- ✓ What discussions will be needed about the findings?
- ✓ How will you document next steps to program improvement?
- ✓ How will you monitor your progress?



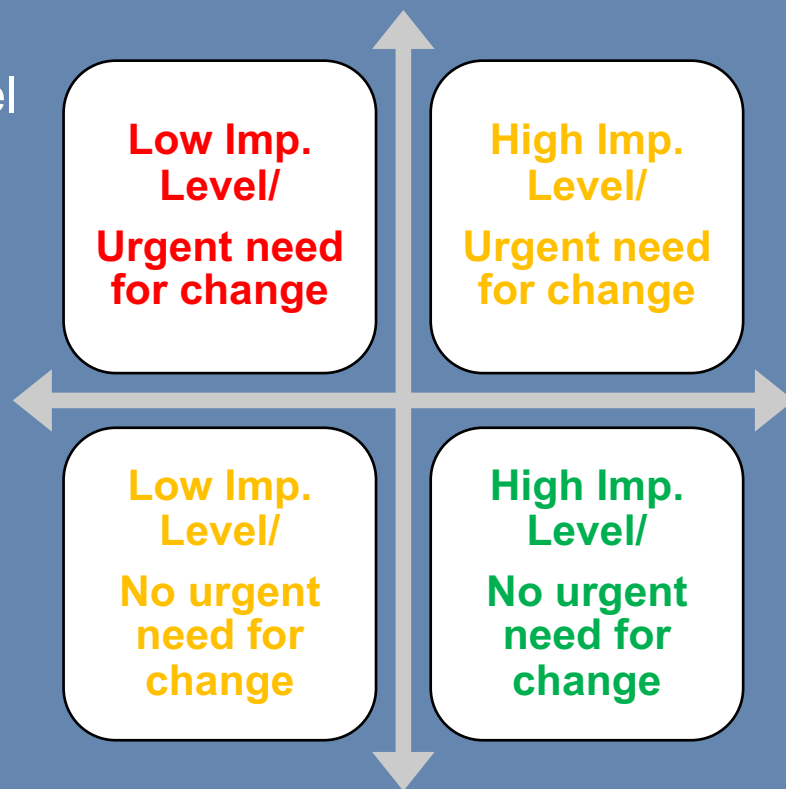
Proposed Changes?

What is the current quality implementation level of your program?

- Level 1: We need significant support/improvement
- Level 2: We need some support/improvement
- Level 3: We can demonstrate this in observable ways
- Level 4: We are a leader in this area

How urgent a need is it for your program to address?

- Very Urgent (e.g., right now)
- Urgent (e.g., this year)
- Somewhat urgent (e.g., next year)
- Not Urgent (e.g., before the end of the grant)



Sharing Benefits/Challenges of Self-Assessment Process



Questions



Contact Information

Kathleen Mooney

kmooney@serve.org





Public Schools of North Carolina

NCDPI Financial Business Services



John Keefer

*Public School
Budget Manager,
NCDPI Division of
School Business*



Public Schools of North Carolina

21st CCLC Allotments

Allotment Process Overview

- Funding allotments managed by School Allotments Section within School Business
- Revisions – Allotments are processed through “revisions” within DPI Allotment System
- Revisions include allotments for multiple funding sources
- Standard internal control process for each revision
- Distribution of roles and responsibilities across School Allotments section
- Multiple levels of review and approval
- Federal Allotment Process: Approval→Preparation→Review→Upload→Issuance



Allotment Process Timeline

- “Standard” timeline for processing allotments is **7-10 Business Days**
- During certain times of the year, that can be longer (**3 weeks or longer**):
 - December/Holidays
 - February-March
 - June-July
- School Allotments does not have access to CCIP – Formal notice of approval must be received from Federal Programs Monitoring and Support
- Once allotment is issued in Allotment System, there is still a processing time before funds are available for draw in NCAS and ERaCA



21st CCLC Allotment Process

- Application and Budget are approved in CCIP by Federal Programs
- Notice of approval and award amounts provided by Federal Programs to School Business
- PRC 110 Allotment File for FY XX is created to capture full year funding
- Three Installments are calculated (34%, 34%, 32%) based on full year amount
- First installment allotted when initial approval is provided → second and third installments also made when Federal Programs provides approval to allot the installment





Public Schools of North Carolina

Indirect Costs

Indirect Costs vs. Direct Costs

- An indirect cost is a cost incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to results achieved. (2 C.F.R. 200.1)
- Direct costs are those costs that be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. (2 C.F.R. 200.413(a))
- Identification with Federal awards rather than the nature of the cost involved is the determining factor in distinguishing direct from indirect costs. (2 C.F.R. 200.413(b)).



Key Factor – Consistency

- There is no universal rule for classifying costs as direct or indirect under every Federal award.
- What is essential? – Each item of cost incurred for the same purpose is consistently treated as either a direct or indirect cost. (2 C.F.R. 200.412)
- Avoids possible double charging of Federal awards
- Do not change back and forth between direct and indirect for same items of cost
- Costs should be 100% direct or 100% indirect -- do not mix!



Charging Indirect Costs

- Indirect cost rate is the rate at which an organization can charge indirect costs based on the direct costs charged to a grant (minus excluded costs)
- Indirect costs = (Indirect cost rate) x (Total Direct Costs minus Capital Outlays incl. Capitalized Equip., Subgrants/Contracts, and other “distorting” or unallowable items)
- Example:

Indirect Cost Rate	3.5%
Total Direct Costs	\$100,000
Contracts	\$20,000
Capitalized Equipment	\$5,000
Total Allowable Indirect Costs	\$2,625 (\$75,000 x 3.5%)



Charging Indirect Costs

- Indirect Cost Rate is a maximum percentage – grantees do not have to charge the full amount to indirect costs
- Indirect Cost Rates for 21st CCLC program:
- LEAs and charter schools – NC DPI approved **restricted** indirect cost rate
- Non-Units – State average restricted indirect cost rate
- Indirect Cost Rate can change with each fiscal year
- Rate is not specific to a grant award but to fiscal year so grantees should always use current fiscal year's indirect cost rate when budgeting and charging indirect costs



Accounting for Indirect Costs

- Indirect costs do not need to be accounted for in the same way as direct costs
- Are not subject to procurement requirements, cash management requirements, time and effort requirements, etc.
- **Do have to be allowable as defined in 2 C.F.R. 200.403-404**
- Still have to have records to show the amount of indirect costs charged to the grant and the basis for charging that amount
- BAAS includes account codes within budgets that can generate indirect costs which helps LEAs/charters ensure appropriate indirect cost charges
- Non-BAAS grantees should maintain independent documentation that ensures costs are charge at the appropriate rates
- **Do still have to be used for costs that benefit the grant program**



Examples of Allowable Indirect Costs

- Facilities Costs
- Utilities
- Telecommunications
- Custodial
- Administration Costs
- Finance/Accounting
- Human Resources
- Administrative/Clerical Staff –

Should be charged as indirect unless 1) integral to project or activity; 2) individuals can be specifically identified with a project or activity; 3) such costs are explicitly included in budget or have prior written approval from DPI; and 4) costs are also not recovered as indirect costs.

- **Even for these examples, cannot be for expenses that are otherwise charged as direct costs**



Examples of Unallowable Indirect Costs

- Costs that are completely unassociated with the Federal program
- Example: A 21st CCLC grantee operates two after school programs, one funded with 21st CCLC and another funded entirely by private donations. Both programs operate at independent and separate facilities. The grantee cannot charge facilities costs for the privately funded program to indirect costs for 21st CCLC.
- Project Director or other staff directly involved in the program
- Travel for employees who are paid as a direct cost
- Materials, supplies and equipment purchased directly for use on a specific grant or project



Conclusion

- Indirect costs are complicated and answers to some questions can often be program-specific and/or organization-specific
- Being consistent within each organization and program in treating costs as direct vs. indirect is key
- Ensure that the cost is for an activity that does provide some “benefit” the project or program from which the funding has originated



Resources

- Uniform Administrative Requirements, Cost Principles, and Audit Requirements (Uniform Guidance) – 2 C.F.R. 200 (200.412—415, Appendix III -- PSUs, Appendix IV -- Non-Units)
- Education Department General Administrative Requirements (EDGAR), Part 76 – 34 C.F.R. 76.560-580
- USED Indirect Cost Group
- Recently published a useful guidance document titled “Cost Allocation Guide for State and Local Governments”





Melissa Madrid

Grants Accountant
NCDPI



Public Schools of North Carolina

Cash Calendar/FRD Dates and ERaCA system

Presentation given by: Melissa Madrid,
Grants Accountant
melissa.madrid@dpi.nc.gov
4/27/2021

First, let's talk about the Cash \$\$

- DPI processes expenditures each weekday at 3:00 p.m., except for federal and state holidays. All request submitted after 3:00 p.m., will be processed the following day. Also, you cannot submit another request for the same PRC until your first request has been processed.
- The FRD (Funds Requirement Date) that appears on the reimbursement request that is entered to ERaCA, is for LEAs and Charter Schools. Non-LEAs will need to allow 5-7 business days, after reimbursement request entry to ERaCA for deposit of their funds. The 5-7 business days is specific to Non-LEAs.



Non-LEA Reimbursement Request Timeline

Non-LEA enters reimbursement request to ERaCA, by 3 p.m.

- Day 1- Report validation start for DPI process
- Day 2- Report is generated and additional verifications are needed in order to complete processing.
- Day 3- Accounts Payables enters reimbursement request in system for payment.
- Day 4- AP check write is completed, and transfer is initiated.
- Day 5- 7- Then depending on the Non-LEAs bank, the funds are made available.



Very Important!

- Non-LEAs who have multiple awards, over different Cohorts-

Please submit your reimbursement documentation to DPI at the same time your reimbursement request is entered to ERaCA. Delays in sending the documentation will delay the processing/ approvals and affect the funds deposit.

Email documentation to Richard Trantham and Melissa Madrid.



Now, let's move on to ERaCA

- Non-LEAs enter reimbursement requests to this system, as well as have access to reports and data inquiry.
- Important Reminders:
 1. Make sure your double check your summary on the reimbursement request before hitting the submit button, this includes the using approved budget codes. You will need to ensure that funds are available in those budget codes and the expenditure codes can not be a negative.
 2. Make sure to print your data inquiry screen before you submit your reimbursement request so you can submit that with your documentation.



Important Reminders- Continued-

3. Remember that the reports in ERaCA are not available To-Date and are monthly reports. These reports are updated after data files have been processed, which means the reports will be out and available in ERaCA within the first two weeks of the month, generally between the 7th and the 12th of the month.



4. Documentation must be submitted on time, which currently is within 10 days* of reimbursement being submitted. This includes the print screen from ERaCA, all receipts, all invoices, all timesheets, etc. Everything must be signed and dated and must be a true reimbursement, no advances are allowed.

*same day for multiple Cohort awards



Questions on Account Code Errors

- So, what happens if a wrong account code is selected on a reimbursement request? Non-LEAs should contact Michael Ray by 2 p.m. to have a wrong reimbursement cancelled, before the 3 p.m. deadline.
- What if the error to the account code is found after the reimbursement has been processed? Then the Non-LEA can make an adjustment on their next entry, a negative amount would be placed on the wrong code and then the correct amount would be placed in the correct account code



ERaCA Help Tab

- Within ERaCA, there is a Help Tab on the top right, please click on that tab for other common issues and solutions.
- In addition, there are multiple email addresses for the DPI contacts who can help you with any additional questions or issues not addressed in the Help Tab.
- Also, we ask you to refer to the ERaCA User's Guide, for specific step-by-step processes.



Questions & Answers

Thank you for your time and attention.

Melissa Madrid,
Grants Accountant
melissa.madrid@dpi.nc.gov



Public Schools of North Carolina



Shirley Mc Fadden -
*Monitoring and
Compliance
Manager, Monitoring
and Compliance
Section, NCDPI*



Public Schools of North Carolina

Fiscal Requirements for North Carolina 21st Century Community Learning Centers

Shirley McFadden, CPA, CIA, CGAP

NC DPI Monitoring and Compliance Manager

Internal Audit Office: Monitoring & Compliance Section

Annual SAM Compliance

Federal Fiscal Reviews

Single Audit Resolution Process

NC Grant Compliance

Technical and Advisory Services



Objectives

1. Fiscal Requirements

2. Non-Compliance

3. Your Role

4. DPI Monitoring

Annual Requirements:

- System for Award Management (SAM)
- Single Audit Requirements
- NC Grant Requirements

Ongoing Requirements:

- Uniform Guidance



Annual Requirement: System for Award Management (SAM)

Fiscal Requirements	Non-Compliance	Your Role	DPI Monitoring and Compliance
<ul style="list-style-type: none">• 2 CFR 25• MUST be registered in SAM to do business with the Federal Government• MUST re-register annually	<ul style="list-style-type: none">• No new Federal award can be made or financial modification to an existing Federal award until compliant	<ul style="list-style-type: none">• Assignment of Responsibility• Monitoring Plan• Documented Policy and Procedures	<ul style="list-style-type: none">• Reminders:<ul style="list-style-type: none">• Newsletter• 30 Day Notice

Common Issues? Changes in personnel and Missed Deadlines



Annual Requirement: Single Audit Reports

Fiscal Requirements	Non-Compliance	Your Role	DPI Monitoring and Compliance
<ul style="list-style-type: none">• 2 CFR 200 Subpart F• A single or program-specific audit• If \$750,000 or more in Federal awards expended• Corrective Action Plans• Findings must be corrected promptly	<ul style="list-style-type: none">• 2 CFR 200.208, 2 CFR 200.339• Options:<ul style="list-style-type: none">• Additional fiscal reporting requirements• Additional monitoring• Require prior approvals• Withhold, disallow, or suspend awards• Suspension and debarment	<ul style="list-style-type: none">• Assignment of Responsibility to Manage Audit Process• Audit Plans• Board role is clear• Accountability for Timely Corrections• Documented Policy and Procedures	<ul style="list-style-type: none">• Audit Resolution Process• Follow-up to ensure fiscal and compliance findings, relevant to DPI grants, are corrected



Annual Requirement: NC Grant Requirements

Fiscal Requirements	Non-Compliance	Your Role	DPI Monitoring and Compliance
<ul style="list-style-type: none">• NCGS 143C-6-23• 09 NCAC Subchapter 03M• Certifications and Reports due in 90 days (after your FY End)• Single Audits due in 9 months• See Levels and Specific Requirements in Next Slide	<ul style="list-style-type: none">• OSBM Suspension of Funds List• No new State or Federal Financial award can be made until compliant	<ul style="list-style-type: none">• Assignment of Responsibility• Monitoring Plan• Documented Policy and Procedures	<ul style="list-style-type: none">• Reminders:<ul style="list-style-type: none">• Newsletter• 90 Day Notice

Common Issues? Changes in personnel



NC Grant Requirements and Levels

1. Certification that **State and/or Federal** financial assistance used for stated purpose

2. An accounting of all **State and/or Federal** financial assistance

3. A report on activities and accomplishments undertaken, including required performance measures

4. A single or program-specific audit prepared and completed in accordance with Generally Accepted Government Auditing Standards (Yellow Book)

Combined State and/or Federal financial	1	2	3	4
Level I < \$25,000	✓	✓		
Level II <\$500,000	✓	✓	✓	
Level III >=\$500,000	✓	✓	✓	✓



Ongoing Requirements: Uniform Guidance

Fiscal Requirements	Non-Compliance	Your Role	Federal Programs Monitoring and Compliance
<ul style="list-style-type: none">• 2 CFR 200<ul style="list-style-type: none">• Cost Principles• Procurement Standards• Equipment and Inventory• Record Retention• Conflict of Interest• Internal Controls• Audit Requirements	<ul style="list-style-type: none">• 2 CFR 200.208, 2 CFR 200.339• Options:<ul style="list-style-type: none">• Additional fiscal reporting requirements• Additional monitoring• Require prior approvals• Withhold, disallow, or suspend awards• Suspension and debarment	<ul style="list-style-type: none">• Assignment of Responsibility• Monitoring Plan• Documented Policy and Procedures	<ul style="list-style-type: none">• Annual fiscal reviews

Common Issues: Inadequate policies and procedures

Primary Opportunity for Improvement: Documentation to Support Reasonable and Necessary



Uniform Guidance: Fundamental Requirements of Cost Principles

Fundamental requirements (2 CFR 200.400):

- efficient and effective administration through sound management practices;
- administering an award in a manner consistent with agreements, program objectives, and the terms and conditions;
- having accounting practices consistent with cost principles in Subpart E;
- documentation supporting all costs



Uniform Guidance: Factors Affecting Allowability of Costs (200.403)

Is cost:

- Necessary and reasonable to achieve program objectives?
- In compliance with limitations these principles and the Federal award?
- Treated like other activities of the non-Federal entity?
- In accordance with generally accepted accounting principles (GAAP)?
- Adequately documented?
- Incurred during the approved budget period?

Note: Cost is not allowed if it is included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program.



Uniform Guidance: Reasonable Costs (200.404)

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances...



Uniform Guidance: Allocable Costs (200.404)

A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received.



Uniform Guidance: General Provisions for Selected Items of Cost (200.420-200.476)

The allowability of certain items are discussed in this section and it is worth reviewing periodically.



Uniform Guidance: Written Procedures for Allowability 200.302(b)(7)

Written procedures for determining the allowability of costs in accordance with subpart E of this part and the terms and conditions of the Federal award.



Uniform Guidance: Internal Controls (200.303)

Establish and maintain effective internal control. These internal controls should be in compliance with:

- “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or
- “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).



In Summary:

Fiscal Compliance:

Annual Requirements:

- System for Award Management (SAM)
- Single Audit Requirements
- NC Grant Requirements

Ongoing Requirements:

- Uniform Guidance

Your Role:

- Ask Questions
- Ensure policy and procedures exist
- Ensure assignment of responsibility
- Plan to monitor
- Encourage operations management and staff to seek guidance if they have concerns and hold each other accountable

Monitoring Compliance:

- Annual Contact
- Newsletter Reminders
- Technical Assistance





Public Schools of North Carolina

21st CCLC End of Year Due Dates & Day 2 Overview

Important Dates to Remember

- 3rd Installments (waivers) – May 14th
- Summer Carry-Over Budget – July 23rd
- Asset Inventory –June 30th
- Summer Basic Info Sheet – June 11th
- Summer Field Trip Forms - 30 days prior
- Annual Program Evaluation- August 31st
- ERaCA final funds request – June 23rd
- Upcoming Meetings – August 17th and 18th



Day 2 Overview (AM)

- New GPRA
- 21DC
- Break-Out Sessions



10:15 am - 11:00 am

Break-Out Sessions

Session A Family Engagement (Megan)

Session B Marketing (Tammorah)

Session C

Summer Programming (Jennifer)



11:15 am - 12:00 pm

Break-Out Sessions

Session D Virtual Learning (Tara)

Session E Middle/ High School Best Practices (Eric/Sally Fields from CIS of Cape Fear)

Session F School/ Community Partnerships (Bronica Glover from G.E.P / Tammorah)



Day 2 Overview (PM)

- NC Homeless Education Program
- NC Migrant Education Program
- Regional Meetings



2:30-4:00 pm 21st CCLC Regional Breakouts w/ Program Administrators

- Session G Northwest/Western/Piedmont-Triad/Southwest Regions
(Megan, Tammorah, and Dr. Townsend)
- Session H Southeast/Sandhills Region
(Tara and Susan)
- Session I Northeast /North Central Regions (Eric, Jennifer and Alex)





THANK
YOU FOR

PARTICIPATING